

U.S. Tax Information

- **Who must file?**
 - All U.S. citizens and resident aliens must file a U.S. individual income tax return, even if they permanently live outside the United States and may not owe any tax because of income exclusion or tax credit.
- **Can I Mail My Return and Payment?**
 - You can mail your tax return and payment using the postal service or approved private delivery services. A list of [approved delivery services](#) is available on IRS.gov. If you mail a return from outside the United States, the date of filing is the postmark date. However, if you mail a payment, separately or with your return, your payment is not considered received until the date of actual receipt.
- **Can I Electronically File My Return?**
 - You can prepare and e-file your income tax return, in many cases for free. Participating software companies make their products available through the IRS. [E-File options](#) are listed on IRS.gov.
- **What Forms May I Need?**
 - [1040](#), U.S Individual Income Tax Return ([Instructions](#))
 - [1116](#), Foreign Tax Credit ([2013 Instructions](#)) - 2014 instructions available soon. Please check www.irs.gov
 - [2350](#), Application for Extension of Time to File U.S. Income Tax Return (for U.S. citizens and residents abroad)
 - [2555](#), Foreign Earned Income Exclusion ([Instructions](#))
 - [2555-EZ](#), Foreign Earned Income Exclusion ([Instructions](#))
 - [4868](#), Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
 - [8802](#), Application for United States Residency Certificate([Instructions](#))
 - [8938](#), Statement of Specified Foreign Financial Assets ([Instructions](#))
 - [14653](#), Certification by U.S. Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures
- **How Do I Pay My Taxes?**
 - You must pay your taxes in U.S. dollars.
 - **Direct pay.** You can pay online with a direct transfer from your U.S. bank account using [Direct Pay](#), the [Electronic Federal Tax Payment System](#), or by a U.S. debit or credit card. You can also pay by phone using the Electronic Federal Tax Payment System or by a U.S. debit or credit card.
 - **Foreign wire transfers.** If you have a U.S. bank account, you can use the [Electronic Federal Tax Payment System](#). If you do not have a U.S. bank account, ask whether your financial institution has a U.S. affiliate that can help you make same-day wire transfers.

- *Foreign electronic payments* International taxpayers who do not have a U.S. bank account may transfer funds from their foreign bank account directly to the IRS for payment of their tax liabilities.
- **When is my tax return due?**
 - For Americans living within the US, the tax return is always due on April 15th or the following Monday (if the 15th is a weekend or a holiday). A two month extension is automatically given to citizens living abroad putting the expat due date (for filing purposes) at June 15th. The two month extension is automatic, but an additional extension can be filed for if needed. The filed-for extension moves the due date (for filing purposes) as far back as October 15th. Neither of these extensions apply to paying taxes. Any taxes owed, regardless of whether you are stateside or abroad, are due on April 15th.
- **Where to File**
 - If you are a U.S. citizen or resident alien (including green card holder) and you live in a foreign country, mail your U.S. tax return to:
 - Department of the Treasury
 - Internal Revenue Service Center
 - Austin, TX 73301-0215
 - USA
- **Where Can I Get More Information?**
 - For information on the IRS website about international taxpayers, [see this page](#).
 - For general information about international taxpayers, see [Publication 54](#), “Taxation of U.S. Citizens and Residents Abroad.”
 - For information on the Affordable Care Act and taxpayers outside the United States, see [Publication 5187](#), “Health Care Law.”